

# DAILY BRIEF



From April 24, 2014

## TAXATION

### SB 712 – relating to Taxes on Prepaid Calling Arrangements

On Thursday, April 24th, [SB 712](#), relating to Taxes on Prepaid Calling Arrangements, by [Senator Bill Galvano \(R-Bradenton\)](#) unanimously passed the [Senate Committee on Appropriations](#). AIF Senior Vice President of State and Federal Affairs, **Brewster Bevis**, stood in support of the bill during the committee. The bill now heads to the Senate floor.



The bill revises the definition of the term “prepaid calling card” for purposes of the Communications Services Tax (CST) and the sales tax. The primary effect of the bill is to include mobile communications services that meet specified conditions. The bill also provides that if a purchaser of a prepaid calling arrangement has paid sales tax on the sale or recharge of such arrangement, no additional sales tax or CST tax is due or payable if the purchaser applies one or more units of the prepaid calling arrangement to obtain communications services that are provided to or through the same handset or other electronic device that is used by the purchaser to access mobile communications services, other services that are not communications services, or products.

**AIF supports clarification that prepaid calling arrangements, such as wireless phones purchased at retail stores, should be taxed as tangible personal property.**

## EDUCATION & WORKFORCE

### SB 1206 – relating to Agricultural Industry Certifications

On Thursday, April 24th, [SB 1206](#), relating to Agricultural Industry Certifications, by [Senator Bill Montford \(D-Apalachicola\)](#) unanimously passed the [Senate Committee on Appropriations](#). AIF Senior Vice President of State and Federal Affairs, **Brewster Bevis**, stood in support of the bill during the committee. The bill now heads to the Senate floor.

The bill would develop a pathway for students to show their expertise in the agricultural industry. The bill requires the Department of Agriculture and Consumer Services (DACCS), in cooperation with the Institute of Food and Agricultural Science at the University of Florida and the College of Agriculture and Food Sciences at Florida Agriculture and Mechanical University, to annually provide to the state board and the Department of Education information and industry certifications for farm occupations to be considered for placement on the Industry Certification Funding List and the Postsecondary Industry Certification Funding List.

**AIF supports adding agriculture to industry certifications because it recognizes the critical need for agricultural careers in the state of Florida.**

## INSURANCE

### **SB 1308 – relating to Insurer Solvency**

On Thursday, April 24th, [SB 1308](#), relating to Insurer Solvency, by [Senator David Simmons \(R-Altamonte Springs\)](#) unanimously passed the Senate chamber. The bill now heads to the House for consideration.

This bill adopts several updates from the National Association of Insurance Commissioners (NAIC). Specifically, the bill adds additional protections for holding company systems, updates requirements for life insurance reserves, and improves actuarial information provided to the Office of Insurance Regulation from insurers.

**AIF supports legislation that modernizes insurance regulation and takes steps to achieve uniformity with other states, creating consistent regulations and a more efficient allocation of capital, which improves Florida's insurance marketplace for business and personal lines policyholders.**

## ECONOMIC DEVELOPMENT

### **SB 7023 – relating to Economic Development**

On Thursday, April 24th, [SB 7023](#), relating to Economic Development, by [House Economic Development & Tourism Subcommittee](#) and [Representative Travis Hutson \(R-Palm Coast\)](#) passed the House chamber by a 104-13 vote. The bill now heads to the Senate for consideration.

This bill does a number of things, including making technical changes to statutes, directs Space Florida to consult with VISIT Florida in developing a space tourism marketing plan, promotes the goals of accountability and proper stewardship by recipients of the state's loan programs and most importantly, exempts new small business developments from transportation concurrency requirements and proportionate share requirements for three years.

**AIF supports legislation that will assist Florida's small businesses and encourage economic development in our state.**